

**ASSEMBLY BILL**

**No. 797**

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**Introduced by Assembly Member Ma**

February 26, 2009

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An act to amend Section 5000 of the Business and Professions Code, relating to accountants.

LEGISLATIVE COUNSEL'S DIGEST

AB 797, as introduced, Ma. Accountants.

Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy, which is established in the Department of Consumer Affairs. Existing law provides that the protection of the public shall be the highest priority of the board.

This bill would make a nonsubstantive, technical change to an accountancy provision.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 5000 of the Business and Professions
- 2 Code is amended to read:
- 3 5000. There is in the Department of Consumer Affairs the
- 4 California Board of Accountancy, which consists of 15 members,
- 5 seven of whom shall be licensees, and eight of whom shall be
- 6 public members who shall not be licentiates of the board or
- 7 registered by the board. The board has *all* the powers and duties
- 8 conferred by this chapter.

1 The Governor shall appoint four of the public members, and the  
2 seven licensee members as provided in this section. The Senate  
3 Rules Committee and the Speaker of the Assembly shall each  
4 appoint two public members. In appointing the seven licensee  
5 members, the Governor shall appoint members representing a cross  
6 section of the accounting profession with at least two members  
7 representing a small public accounting firm. For the purposes of  
8 this chapter, a small public accounting firm shall be defined as a  
9 professional firm that employs a total of no more than four  
10 licensees as partners, owners, or full-time employees in the practice  
11 of public accountancy within the State of California.

12 This section shall become inoperative on July 1, 2011, and as  
13 of January 1, 2012, is repealed, unless a later enacted statute, that  
14 becomes effective on or before January 1, 2012, deletes or extends  
15 the dates on which this section becomes inoperative and is repealed.  
16 The repeal of this section renders the board subject to the review  
17 required by Division 1.2 (commencing with Section 473).  
18 However, the review of the board shall be limited to reports or  
19 studies specified in this chapter and those issues identified by the  
20 Joint Committee on Boards, Commissions, and Consumer  
21 Protection and the board regarding the implementation of new  
22 licensing requirements.